

CONDITION FOR APPROVAL FORM  
(TO ACCOMPANY LEGISLATION)

COMMITTEE: Finance / Education

DATE: 6-10-9

ORDINANCE # 09-0-0774 RESOLUTION # \_\_\_\_\_

REQUESTED BY: Committee

DIRECTED TO: Finance

NATURE OF CONDITION FOR APPROVAL:

Substitute to include Library Board Information

WHEN IS THIS INFORMATION DUE, AND TO WHOM?

Prior to Council meeting 6-29-9

WILL THIS RESULT IN AN AMENDMENT TO THE LEGISLATION?

YES ( ) NO ( )

WILL THIS RESULT IN A SUBSTITUTE TO THE LEGISLATION?

YES (✓) NO ( )

HAS THIS INFORMATION BEEN RECEIVED? YES ( ) NO ( )

DATE OF RECEIPT: \_\_\_\_\_

**AN ORDINANCE**

**BY FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, SCHOOL OPERATING LEVY, SCHOOL DEBT LEVY AND THE SPECIAL TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta is charged with operating and maintaining City Government and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

**WHEREAS**, the Atlanta Board of Education is charged with operating and maintaining an independent school system and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

**WHEREAS**, Ordinance 07-O-0871 adopted by Council on June 4, 2007 and approved by the Mayor on June 4, 2007 levying the City's 2007 Millage Rates on real and personal property contained a General Levy of 7.09 mill, a Debt Levy of 1.33 mill, a School Operating Levy of 22.46 mill, a School Debt Levy of .054 mill, a Park Levy of .50 mill, and a Special Tax District Levy of .956 mill; and

**WHEREAS**, Section 146-26 (a) provides that the taxes set forth in this Article continue to be levied and assessed each year until amended or repealed, and at this time the Department of Finance desires to amend Section 146-26 (b), (c), (d), (e) and (f) so as to change the ad valorem tax rate of real and personal property for the General Levy, Debt Levy, City Parks Levy, School Operating Levy, School Debt Levy and the Special Tax District Levy.

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS**, as follows:

**SECTION 1:** That Sections 146-26 (b), (c), (d), (e), and (f) of the Code of Ordinances of the City of Atlanta, which read as follows;

- (b) "General Levy. An ad valorem tax at the rate of twelve dollars and forty-nine cents (\$12.49) less an amount equal to four dollars and ninety-six cents (\$4.96) for the rollback of 2007 anticipated sales tax revenue less forty-four cents (\$.44) for millage equivalent rate rollback, to yield a net

ad valorem tax at the rate of seven dollars and nine cents (\$7.09) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”

- (c) “Bonded Indebtedness. An ad valorem tax at the rate of one dollar and forty-one cents (\$1.41) less eight cents (\$.08) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of one dollar and thirty-three cents (\$1.33) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of fifty-four thousandth (\$.054) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.”
- (d) “Parks. An ad valorem tax at the rate of fifty cents (\$.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.”
- (e) “Education Levy. An ad valorem tax at the rate of twenty-two dollars and six hundred forty-nine thousandth (\$22.649) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (f) “Special Tax District. An ad valorem tax at the rate of nine hundred fifty-six thousandth (\$0.956) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta in DeKalb County, is hereby levied.”

Is hereby amended to read as follows:

- (b) “General Levy. An ad valorem tax at the rate of fourteen dollars and four cents (\$13.49) less an amount equal to five dollars and sixty eight cents (\$5.68) for the rollback of 2008 anticipated sales tax revenue less sixty nine cents (\$0.69) for millage equivalent rate rollback, to yield a net ad valorem tax at the rate of ( ) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State

is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”

- (c) “Bonded Indebtedness. An ad valorem tax at the rate of one dollar and thirty three cents (\$1.33) less fifteen cents (\$.15) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of one dollar and eighteen cents (\$1.18) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of fifty-four thousandth (\$.054) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.”
- (d) “Parks. An ad valorem tax at the rate of fifty cents (\$.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.”
- (e) “Education Levy. An ad valorem tax at the rate of twenty-two dollars and sixty four cents (\$21.64) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (f) “Special Tax District. An ad valorem tax at the rate of eight hundred twenty six thousandth (\$0.826) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in DeKalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta in DeKalb County, is hereby levied.”

**SECTION 2:** That the Tax Commissioner of Fulton and DeKalb County, by copy of this Ordinance be and is hereby requested to specifically list all components of both the Bonded Indebtedness Levy of the City of Atlanta and Atlanta Board of Education and the General Levy of the City of Atlanta, as set forth in Section 146-26 (b), (c), (d), (e) and (f) herein, on tax bills to be rendered to citizens of Atlanta.

**SECTION 3:** That all ordinances or parts of ordinances in conflict herewith are hereby waived to the extent of the conflict.



**SUBSTITUTE ORDINANCE  
FINANCE/EXECUTIVE COMMITTEE**

**AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, SCHOOL OPERATING LEVY, SCHOOL DEBT LEVY AND THE SPECIAL TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.**

**WHEREAS**, the City of Atlanta is charged with operating and maintaining City Government and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

**WHEREAS**, the Atlanta Board of Education is charged with operating and maintaining an independent school system and is charged by law with the responsibility of annually recommending to the Mayor and City Council the rate of the tax levy to be made; and

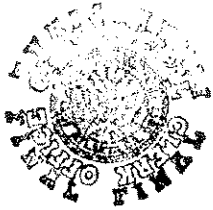
**WHEREAS**, Ordinance 06-O-1335 adopted by Council on July 24, 2006 and approved by the Mayor on July 24, 2006 levying the City's 2006 Millage Rates on real and personal property contained a General Levy of 7.53 mill, a Debt Levy of 1.41 mill, a School Operating Levy of 22.649 mill, a School Debt Levy of .054 mill, a Park Levy of .50 mill, and a Special Tax District Levy of .991 mill; and

**WHEREAS**, Section 146-26 (a) provides that the taxes set forth in this Article continue to be levied and assessed each year until amended or repealed, and at this time the Department of Finance desires to amend Section 146-26 (b), (c), (d), (e), and (f) so as to change the ad valorem tax rate of real and personal property for the General Levy, Debt Levy, City Parks Levy, School Operating Levy, School Debt Levy and the Special tax District Levy.

**THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS**, as follows:

**SECTION 1:** That Sections 146-26 (b), (c), (d), (e), and (f) of the Code of Ordinances of the City of Atlanta, which read as follows:

- (b) "General Levy. An ad valorem tax at the rate of \$12.43 less an amount equal to \$4.79 for the rollback of 2006 anticipated sales tax revenue less \$0.11 for millage equivalent rate rollback, to yield a net ad valorem tax at the rate of \$7.53 on every \$1,000 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose, is hereby levied."



- (c) "Bonded Indebtedness. An ad valorem tax at the rate of \$1.43 less \$0.02 for millage equivalent rate rollback to yield a net ad valorem tax at the rate of \$1.41 on every \$1,000 or any part thereof of the value of all real and personal property, which, under the laws of this state is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of \$0.054 on every \$1,000 or part thereof of the value of all real and personal property, which, under the laws of this state is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied."
- (d) "Parks. An ad valorem tax at the rate of \$0.50 on every \$1,000 or any part thereof of the value of all real and personal property which under the laws of this state, is subject to taxation within the corporate limits of the city for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied."
- (e) "Education Levy. An ad valorem tax at the rate \$22.649 on every \$1,000 or any part thereof of the value of all real and personal property which under the laws of this state is subject to taxation within the corporate limits of the city for this purpose, is hereby levied."
- (f) "Special Tax District. An ad valorem tax at the rate of \$0.991 on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in Dekalb County, which under the laws of this state is subject to taxation within the corporate limits of the City of Atlanta for the purpose of raising revenue to provide for library services to residents of the City of Atlanta in Dekalb County, is hereby levied."

Is hereby amended to read as follows:

- (b) "General Levy. An ad valorem tax at the rate of twelve dollars and forty-nine cents (\$12.49) less an amount equal to four dollars and ninety-six cents (\$4.96) for the rollback of 2008 anticipated sales tax revenue less forty-four cents (\$.44) for millage equivalent rate rollback, to yield a net ad valorem tax at the rate of seven dollars and nine cents (\$7.09) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied."
- (c) "Bonded Indebtedness. An ad valorem tax at the rate of one dollar and forty-one cents (\$1.41) less eight cents (\$.08) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of one dollar and thirty-three cents (\$1.33) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at



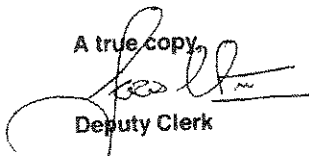
the rate of fifty-four thousandth (\$.054) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied."

- (d) "Parks. An ad valorem tax at the rate of fifty cents (\$.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied."
- (e) "Education Levy. An ad valorem tax at the rate of twenty-two dollars and six hundred forty-nine thousandth (\$22.649) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied."
- (f) "Special Tax District. An ad valorem tax at the rate of nine hundred fifty-six thousandth (\$0.956) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in Dekalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta for the purpose of raising revenue to provide for library services to residents of the City of Atlanta in Dekalb County, is hereby levied."

**SECTION 2:** That the Tax Commissioner of Fulton and Dekalb County, by copy of this Ordinance, be and is hereby requested to specifically list all components of both the Bonded Indebtedness Levy of the City of Atlanta and Atlanta Board of Education and the General Levy of the City of Atlanta, as set forth in Section 146-26 (b), (c), (d), (e) and (f) herein, on tax bills to be rendered to citizens of Atlanta.

**SECTION 3:** That all ordinances or parts of ordinances in conflict herewith are hereby waived to the extent of the conflict.

A true copy,

  
Deputy Clerk

ADOPTED by the Council  
APPROVED by the Mayor

June 04, 2007  
June 12, 2007

RCS# 1226  
6/04/07  
5:49 PM

Atlanta City Council

REGULAR SESSION

07-O-0871            AMEND SEC.146-26(B) (C) (D) (E) (F) OF THE  
                         CODE OF ORDINANCES  
                         ADOPT ON SUB

YEAS:    14  
NAYS:    0  
ABSTENTIONS: 0  
NOT VOTING: 1  
EXCUSED: 0  
ABSENT    1

|           |             |           |            |
|-----------|-------------|-----------|------------|
| Y Smith   | Y Archibong | Y Moore   | Y Mitchell |
| Y Hall    | Y Fauver    | Y Martin  | Y Norwood  |
| Y Young   | Y Shook     | B Maddox  | Y Willis   |
| Y Winslow | Y Muller    | Y Sheperd | NV Borders |

07-O-0871



07-0-0871

(Do Not Write Above This Line)

AN ORDINANCE  
BY FINANCE/EXECUTIVE  
COMMITTEE

AN ORDINANCE TO AMEND  
SECTION 146-26 (b), (c), (d), (e)  
AND (f) OF THE CODE OF  
ORDINANCES OF THE CITY OF  
ATLANTA, SO AS TO CHANGE  
THE AD VALOREM TAX RATE  
OF REAL AND PERSONAL  
PROPERTY FOR THE GENERAL  
LEVY, DEBT LEVY, CITY  
PARKS LEVY, SCHOOL  
OPERATING LEVY, SCHOOL  
DEBT LEVY AND THE SPECIAL  
TAX DISTRICT LEVY; TO  
PROVIDE THAT THE TAX  
RATES ESTABLISHED HEREIN  
SHALL REMAIN FIXED EACH  
YEAR UNTIL AMENDED OR  
REPEALED; AND FOR OTHER  
PURPOSES.

SUBSTITUTE

ADOPTED BY

- ☐ CONSENT REFER  
☐ REGULAR REPORT REFER JUN 04 2007  
☐ ADVERTISE & REFER COUNCIL  
☐ 1st ADOPT 2nd READ & REFER  
☐ PERSONAL PAPER REFER

Date Referred 5/01/07  
Referred To: Jim Yepez  
Date Referred  
Referred To:  
Date Referred  
Referred To:  
Date Referred  
Referred To:

First Reading  
Committee Finance/Executive  
Date 5-16-07  
Chair Jim Yepez  
Referred To Finance/Executive

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Refer To

Refer To

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Committee  
Date  
Chair  
Action  
Fav, Adv, Hold (see rev. side)  
Other  
Members

Refer To

Refer To

FINAL COUNCIL ACTION  
☐ 2nd ☐ 1st & 2nd ☐ 3rd  
Readings  
☐ Consent ☐ V Vote ☐ RC Vote

CERTIFIED

JUN 04 2007

JUN 04 2007

MAYOR'S ACTION

MAYOR

TRANSMITTAL FORM FOR LEGISLATION

TO: MAYOR'S OFFICE

ATTN: GREG PRIDGEON

Dept.'s Legislative Liaison: LaShawn Gardiner

Contact Number: 404-330-6449

Originating Department: Department of Finance

Committee(s) of Purview: Finance/ Executive Committee

Chief of Staff Deadline: April 15, 2009

Anticipated Committee Meeting Date(s): April 28-29, 2009

Anticipated Full Council Date: May 4, 2009

Legislative Counsel's Signature: [Signature]

Commissioner Signature: [Signature]

Chief Procurement Officer Signature: [Signature]

**CAPTION**

AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA, SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, SCHOOL OPERATING LEVY, SCHOOL DEBT LEVY AND THE SPECIAL TAX DISTRICT LEVY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; AND FOR OTHER PURPOSES.

FINANCIAL IMPACT (if any): \$

Mayor's Staff Only

Received by CPO: \_\_\_\_\_ Received by LC from CPO: \_\_\_\_\_  
(date) (date)

Received by Mayor's Office: 4/15/09 [Signature] Reviewed by: \_\_\_\_\_  
(date) (date)

Submitted to Council: \_\_\_\_\_  
(date)